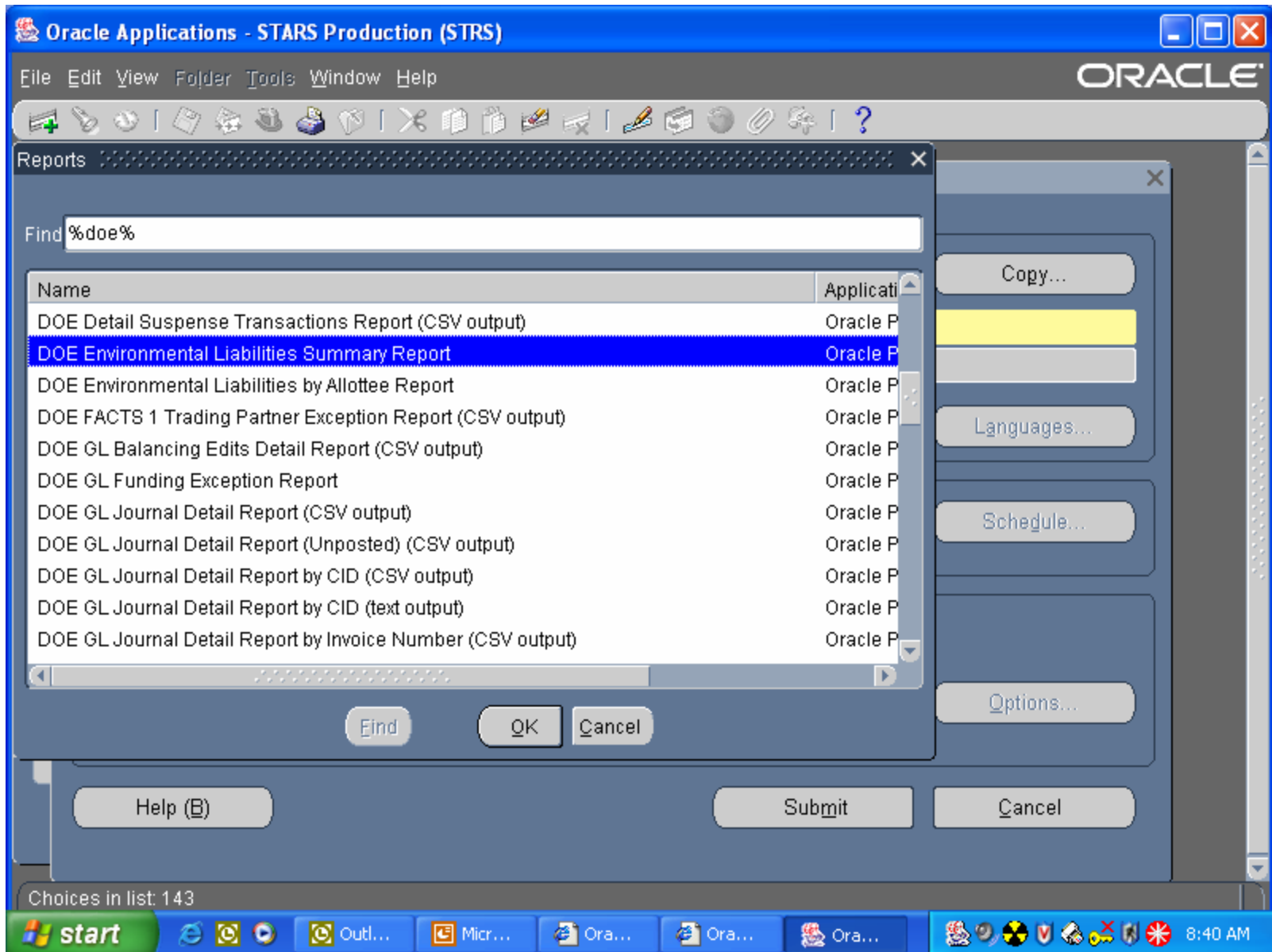


# Environmental Liability Reports In STARS

FY 2006

# Agenda

- The 3 STARS Reports
- How do the reports work?
- What are some common problems on the reports?
- What help do we need from the allottees to keep the program values up to date.
- What analysis is needed for the reconciliations?



# DOE Environmental Liabilities Report

- This report can be run as a summary report (all of DOE) and by allottee.
- The report was developed to Reconcile the Funded and Unfunded Environmental Liabilities by Field Office and type of Liability (attribute). The report verifies that the beginning balance (funded/unfunded) plus any prior period adjustments, transfers and current year changes equal the ending balance of the Environmental Liabilities on the Balance Sheet .

# DOE Environmental Liabilities Report

- Type of Liabilities on the report
- EMF (EM Facilities Sites)
- ACF/PLF Active and Surplus Facilities
- REL Long Term Stewardship
- HLW High Level-Waste and Spent Nuclear Fuel
- OTH Other
- I will be referring to this as an attribute – which is in the DFF in the Environmental Liability Type Field.

# Environmental Type in DFF

The screenshot displays the Oracle Applications - STARS Quality Assurance (qa) interface. The main window is titled 'Enter Journals (DOE - BK)' and contains a sub-window 'Enter Journals: Lines'. The sub-window has a 'Journal' field and a 'Conversion' tab. Below these, there is a list of fields for data entry:

Field	Value
CID	
Asset Type	
Asset Status	
OPI	
Environmental Liability Type	
Public Law Code	
Advance Type	
Transfer Department ID	
Trading Partner	
Transfer Main Account	

At the bottom of the sub-window, there are four buttons: OK, Cancel, Clear, and Help. The Oracle logo is visible in the top right corner of the main window. The Windows taskbar at the bottom shows the start button, several application icons, and the system clock displaying 8:18 AM.

## DOE Environmental Liabilities Report

- Beginning Balance
  - Funded (SGL 2995F)
  - Unfunded (SGL 2995U)
- Total Beginning Balance (must equal prior year balance sheet balance for Environmental Liabilities)
- Prior Period Adjustment (SGL 7401,7401 Program 1721210-1721246) and the correct attribute.
- Transfers btwn FOs (SGL 57900100 or 57900200) and the correct attribute.
- Current Year Changes:
- **SGL 60000000-79999999**

## DOE Environmental Liabilities Report

- Reclassification of Unfunded to Funded (**Program 2220181** and the **correct attribute**).
- Current Year Operating Expenditure (**Program 1721262** and the **correct attribute**).
- Current Year Capital Expenditures (**Program 1721263** and the **correct attribute**).
- EM Restructured Env. Liability (**Program 2220183** and the **correct attribute**).
- Inflation Adjustment (**Program 1721264** and the **correct attribute**).
- Chg Life Cycle Costs Estimate (**Program 1721265** and the **correct attribute**).
- Life Cycle Pgm Dir Chg (**Program 2220182** and the **correct attribute**).
- Adj to Contingency Estimates (**Program 1721266**) and the **correct attribute**).



# DOE Environmental Liabilities Report

- Total Current Year Changes (calculation of all current year items)
- 1. Ending Environmental Liabilities Balances (calculation of beg. Bal, prior period adjustments, transfers and current year changes)
- 2. Ending Environmental Liabilities Balances:
  - Funded (2995F)
  - Unfunded (2995U)
- Current Year reclassifications of funded and unfunded must always be 0.
- **Reconciliation of the Report** - Ending Balance 1 and 2 must equal.
- This report is used to develop Note 14 the Environmental Liabilities Footnote in the Performance and Accountability Report.

# DOE Environmental Liabilities Report

- Problems encountered:
- Missing Environmental Liability Type attribute in body of the report.
- The selection criteria current year changes looks for the attribute, if it is missing the report will not balance.
- Transfers between Field Offices missing Environmental Liability Type attribute.

Oracle Applications - STARS Production (STRS)

File Edit View Folder Tools Window Help

ORACLE

Requests

Refresh Data Find Requests Submit a New Request...

Request ID	Name	Parent	Phase	Status	Parameters
1294203	Reprint output of request		Completed	Normal	1294200, GTN-C218, 1, DOELANDW
1294202	EM Operating Expenditur		Completed	Normal	2, 50559, 83, 50249, , , , MAY-06
1294200	EM Capital Expenditures		Completed	Normal	2, 50559, 83, 50249, , , , MAY-06
1294194	Reprint output of request		Completed	Normal	1294189, GTN-C218, 1, DOELANDW
1294189	DOE Environmental Liabi		Completed	Normal	2, 50559, 83, 50249, MAY-06,
1294104	DOE Status of Funding by		Completed	Normal	2, 50249, MAR-06, , , , , , ,
1294095	Trial Balance - Detail (St		Completed	Normal	2, 50249, USD, MAR-06, YTD, B, 000
1294073	GL Balancing Edits (Cust		Completed	Normal	2, , , , 60,
1294071	Trial Balance - Summary		Completed	Normal	2, 50249, B, 1, 00450, 00450, USD, A
1294065	DOE GL Journal Detail R		Completed	Normal	2, 50559, 83, 50249, APR-06, APR-06

Hold Request View Details... View Output

Cancel Request Diagnostics View Log...

FRM-40400: Transaction complete: 1 records applied and saved.

start Inb... Micr... Ora... Ora... Ora... 9:08 AM

# EM Operating Expenditures Reconciliation Report

- This report is can be run by three different sorts:
  - EM Operating Expenditure Reconciliation Report
  - EM Operating Expenditure Reconciliation by Fund Report.
  - EM Operating Expenditure Reconciliation by Program Rep.
- This reconciliation is designed to validate the Current Year Operating Expenditures for EM Legacy Waste.
- The selection criteria for the report is available at the end of the report.
- Column 1 = Allottee
- Column 2 = Current Year Operating Costs (SGL 6100 and EM program values)
- Column 3 = Current Year HQ Project Baseline Summary (PBS) (SGL 6100 and HQ PBS program values)

# EM Operating Expenditures Reconciliation Report

- Column 4 = Current Year Adjusted Field PBS costs (calculation of column 2 Current Year Operating Costs minus Column 3 Current Year HQ PBS costs).
- Column 5 = Reduction of Environmental Liabilities (SGL 6000 – 7999999 and program 1721262) **also equals Current Year Operating Expenditure EM Facilities on the DOE Environmental Liabilities Summary Report.**
- Column 6 = Non Legacy Waste Operating Costs. Is a calculation of (Column 4 minus, column 5).
- All of the costs in Column 6 should be non legacy waste costs.

# EM Operating Expenditures Reconciliation Report

- Problems with programs:
- We need your help in keeping the program values current. Please let us know if we need to add or delete a program value to the report. If the program values are not correct the report will not be accurate.
- Reconciliations:
- You can use the fund and program versions of the report to reconcile your non legacy waste operating costs.

# EM Operating Expenditures Reconciliation Report

- In the third and fourth quarter of FY 2006 – Field offices should analyze any unreconciled difference in the Non-Legacy Waste Operating Costs column and ensure that this amount is comprised of only non-legacy waste operating costs incurred in FY 2006. Field offices should also provide an explanation of items included in the Non-Legacy Waste Operating Cost Column.

# EM Capital Expenditures Reconciliation Report

- This report can be run by three different sorts:
  - EM Capital Expenditures Reconciliation Report.
  - EM Capital Expenditures Reconciliation by Fund Report.
  - EM Capital Expenditures Reconciliation by Program Report.
- The reconciliation is designed to validate the CY Write-Off of Legacy Waste Property Plant and Capital Equipment.
- The selection criteria for the report is available at the end of the report.



# EM Capital Expenditures Reconciliation Report

- Column 1 = Allottee
- Column 2 = Current Year Capitalized Costs (SGL 880201, purchase of capitalized PP&E and EM Program Values)
- Column 3 = Current Year Legacy Write-OFF (SGL 68000100, Future Funded Expenses and Program Values 2220156 and 2220157legacy YN0304011,13 B&Rs).
- Column 4 = Current Year Other Hqtrs Project Baseline Summary (PBS) (SGL 880201 and Hqtrs PBS Program Values).
- Column 5 = Non Legacy Waste Capitalized Costs is a calculation of Current Year Capitalized Costs minus (Current Year Legacy Write-Off and Current Year Other HQ PBS). This column should be reviewed for accuracy.

# EM Capital Expenditures Reconciliation Report

- Column 6 = Reduction to Environmental Liability (SGL 68000100, 68000900, 6800F900, 6800U900 program value 1721263). Also equals Current Year Capital Expenditures in the EM Facilities and Sites Column of the DOE Environmental Liabilities Report.
- Column 7 = Unreconciled Difference it is a calculation of Column 3, Current Year Legacy Write-Off minus Column 4, Current Year Other HQ PBS plus Column 6 Reduction to Environmental Liability.
- This column should only include items that do not meet the criteria for legacy waste (i.e. – EM facilities used < 50% to address legacy waste).

# EM Capital Expenditures Reconciliation Report

- Problems with programs:
- We need your help in keeping the program values current. Please let us know if we need to add or delete a program value to the report. If the program values are not correct the report will not be accurate.
- Reconciliations:
- You can use the fund and program versions of the report to reconcile your non legacy waste capital expenditure costs.

# EM Capital Expenditures Reconciliation Report

- In the third and fourth quarter of FY 2006 – Field offices should analyze any amounts in the Unreconciled Difference Column (7) and provide an explanation for these items. Also, any difference between the Current Year Legacy Write-Off amounts (3) and the Reduction to Environmental Liability amounts (6) should be explained.

# Environmental Liabilities

- Any questions?
- For additional information reference the
  - Unfunded Liabilities Accounting Guide.
- Marion Hoch
- 301-903-4216
- marion.hoch@hq.doe.gov